

**IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF PENNSYLVANIA**

VINCENT J. FUMO,	:	
	:	
Plaintiff,	:	CIVIL ACTION
	:	
v.	:	
	:	
UNITED STATES OF AMERICA	:	NO. 13-3313
	:	
Defendant.	:	

ORDER

AND NOW, this *5th* day of *June*, 2014, upon consideration of **(1)** the Motion by Defendant the United States of America (“Defendant”) for Summary Judgment (Docket No. 9), Defendant’s Reply Brief (Docket No. 14), Defendant’s Motion to Exclude Expert Testimony (Docket No. 16), and Defendant’s Response to Plaintiff’s Second Sur-Reply (Docket No. 27); and **(2)** Plaintiff’s Cross-Motion for Summary Judgment (Docket No. 11), Plaintiff’s Sur-Reply Brief (Docket No. 17), Plaintiff’s Memorandum in Opposition to Defendant’s Motion to Exclude Expert Testimony (Docket No. 18), and Plaintiff’s letter brief submitted to the Court on March 20, 2014; and upon review of the declarations and exhibits submitted by the parties in connection with these Motions, and having heard the parties’ arguments on March 18, 2014, it is hereby **ORDERED** as follows:

1. Defendant’s Motion to Exclude Expert Testimony (Docket No. 16) is **DENIED**.
2. Defendant’s Motion for Summary Judgment (Docket No. 9) is **DENIED**.
3. Plaintiff’s Cross-Motion for Summary Judgment (Docket No. 11) is **GRANTED**.

4. Plaintiff's request for attorney's fees and costs is **DENIED**.
5. **JUDGMENT IS ENTERED** in favor of Plaintiff and against Defendant as to the reasonableness of the jeopardy assessment against Plaintiff and the jeopardy assessment shall be abated (Civ. A. No. 13-3313).
6. Civil Action Number 13-3313 is **CLOSED**.

It is so **ORDERED**.

BY THE COURT:

S/ Ronald L. Buckwalter
RONALD L. BUCKWALTER, S.J.